



State of Wisconsin
2011 - 2012 LEGISLATURE



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**ASSEMBLY AMENDMENT 3,
TO 2011 ASSEMBLY BILL 5**

February 9, 2011 – Offered by Representative MOLEPSKE JR.

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 2, line 16: after that line insert:

3 “**SECTION 3d.** 71.07 (3n) (b) 3. of the statutes is created to read:

4 71.07 (**3n**) (b) 3. Subject to the limitations provided in this subsection, for
5 taxable years that begin after December 31, 2010, and before January 1, 2017, a
6 claimant may claim as a credit against the tax imposed under ss. 71.02 and 71.08 an
7 amount equal to 10 percent of the amount the claimant paid in the taxable year to
8 acquire new irrigation equipment for crop farming, if acquired and placed in service
9 in this state during taxable years that begin after December 31, 2010, and before
10 January 1, 2017, and if such equipment is used for crop farming to the exclusion of
11 all other uses except for use not exceeding 5 percent of total use, except that the
12 claimant may claim 20 percent of such amounts for equipment that is placed in
13 service before December 31, 2012.”.

1 **2.** Page 3, line 10: after that line insert:

2 “**SECTION 6d.** 71.28 (3n) (b) 3. of the statutes is created to read:

3 71.28 **(3n)** (b) 3. Subject to the limitations provided in this subsection, for
4 taxable years that begin after December 31, 2010, and before January 1, 2017, a
5 claimant may claim as a credit against the tax imposed under s. 71.23 an amount
6 equal to 10 percent of the amount the claimant paid in the taxable year to acquire
7 new irrigation equipment for crop farming, if acquired and placed in service in this
8 state during taxable years that begin after December 31, 2010, and before January
9 1, 2017, and if such equipment is used for crop farming to the exclusion of all other
10 uses except for use not exceeding 5 percent of total use, except that the claimant may
11 claim 20 percent of such amounts for equipment that is placed in service before
12 December 31, 2012.”.

13 **3.** Page 4, line 3: after that line insert:

14 “**SECTION 9d.** 71.47 (3n) (b) 3. of the statutes is created to read:

15 71.47 **(3n)** (b) 3. Subject to the limitations provided in this subsection, for
16 taxable years that begin after December 31, 2010, and before January 1, 2017, a
17 claimant may claim as a credit against the tax imposed under s. 71.43 an amount
18 equal to 10 percent of the amount the claimant paid in the taxable year to acquire
19 new irrigation equipment for crop farming, if acquired and placed in service in this
20 state during taxable years that begin after December 31, 2010, and before January
21 1, 2017, and if such equipment is used for crop farming to the exclusion of all other
22 uses except for use not exceeding 5 percent of total use, except that the claimant may

1 claim 20 percent of such amounts for equipment that is placed in service before
2 December 31, 2012.”.

3 (END)